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(5) The subsection heading for subsection (a) of section 280F is amended by striking "INVESTMENT TAX CREDIT AND".

(6) Clause (i) of section 1504(c)(2)(B) is amended by inserting "section" before "243(b)(2)".

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(7) Paragraph (3) of section 341(f) is amended by striking "351, 361, 371(a), or 374(a)" and inserting "351, or 361".

(8) Paragraph (2) of section 243(b) is amended to read as follows:

"(2) AFFILIATED GROUP. — For purposes of this subsection:

"(A) IN GENERAL. — The term "affiliated group" has the meaning given such term by section 1504(a), except that for such purposes sections 1504(b)(2), 1504(b)(4), and

1504(c) shall not apply.

"(B) GROUP MUST BE CONSISTENT IN FOREIGN TAX TREATMENT. — The requirements of paragraph (1)(A) shall not be treated as being met with respect to any dividend received by a corporation if, for any taxable year which includes the day on which such dividend is received,

"(i) 1 or more members of the affiliated group

referred to in paragraph (1)(A) choose to any extent to take the benefits of section 901, and

"(ii) 1 or more other members of such group claim to any extent a deduction for taxes otherwise creditable

tion Act of 1990 shall be applied as if the material stricken by such amendment included the closing parenthesis after "section 48(a)(5)".
 (9) Paragraph (1) of section 179(d) is amended by striking "in a trade or business" and inserting "a trade or business".
 (10) Subparagraph (E) of section 50(a)(2) is amended by striking "section 48(a)(5)(A)" and inserting "section 48(a)(5)".
 (11) The amendment made by section 11801(c)(9)(G)(ii) of the Revenue Reconciliation Act of 1990 shall be applied as if it struck "Section 422A(c)(2)" and inserted "Section 422(c)(2)".
 (12) Subparagraph (B) of section 424(c)(3) is amended by striking "a dualified stock option, an incentive stock option, an option granted under an employee stock purchase plan, or a restricted stock option" and inserting "an incentive stock option or an option granted under an employee stock purchase plan".
 (14) Subparagraph (E) of section 1367(a)(2) is amended by striking "section 613A(c)(13)(B)" and inserting "section
 (13) Subparagraph (B) of section 460(e)(6) is amended by striking "section 167(k)" and inserting "section 168(e)(2)(A)(ii)".
 (14) Subparagraph (C) of section 172(h)(4) is amended by striking "subsection (b)(l)(M)" and inserting "subsection (b)(IXE)".
 (15) Section 6503 is amended—
 (16) by redesignating the subsection relating to extension in case of certain summonses as subsection (j),
 (17) by redesignating the subsection relating to cross references as subsection (k).
 (18) Paragraph (4) of section 1250(e) is hereby repealed.
 (19) Paragraph (1) of section 179(d) is amended by adding at the end the following new sentence: "Such term shall not